



Texas Department of Health

William R. Archer III, M.D.
Commissioner of Health

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Charles E. Bell, M.D.
Executive Deputy Commissioner

April 10, 2000

Mr. David R. Austin, County Auditor
Ector County
1010 East 8th Street
Odessa, Texas 79761

Dear Mr. Austin:

We have reviewed the audit report on Ector County for the year ended September 30, 1999. The report was prepared by Elms, Faris & Company, Certified Public Accountants. We reviewed the report to determine if Ector County met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. In our opinion, Ector County met the audit requirements of OMB Circular A-133 for the year ended September 30, 1999.

We have made this letter and your report available to appropriate officials in this Department.

Sincerely,

Claud Thigpen
Single Audit Coordinator
Internal Audit Division

Audit Number: 99-0380